Exhibit P

Greenberg Traurig

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J. OF BUILDINGS

2007 OCT 11 A 11: 54

October 10, 2007

BY HAND

Hon. Daniel L. Doctoroff Deputy Mayor Economic Development and Rebuilding City Hall New York, New York 10007

Re: 583 Park Avenue, New York, NY

Dear Deputy Mayor Doctoroff:

We represent the Third Church of Christ, Scientist (the "Church"), the owner of the building known as 583 Park Avenue, New York, NY (the "Building"). As you know, the Church has entered into a lease (the "Lease") with The Rose Group (the "Rose Group", and together with the Church, sometimes referred to as the "Parties"), pursuant to which the Rose Group is permitted to hold catered events in the Building in exchange for making substantial capital improvements to the Building and paying base and percentage In entering into the Lease and fulfilling in substantial part their respective obligations thereunder, the Parties have relied in good faith upon pre-consideration determinations (collectively, the "Pre-Consideration" - Attachment 1), dated April 19, 2006 and affirmed and clarified on June 28, 2006, by successive Manhattan Borough Commissioners of the Department of Buildings ("DOB"). provides that the catering activity would constitute an "accessory use" to the primary The Pre-Consideration Church use in the Building. We show below that:

- DOB was correct in determining that the catering activity constitutes an accessory use pursuant to the Zoning Resolution of the City of New York (the
- Alternatively, even if you were to conclude that the catering does not 2. constitute an accessory use to the Church, New York State's highest courts have held that the City has the authority to permit catered events to continue while the Church seeks a discretionary approval from either the City Planning Commission ("CPC") or the Board of Standards and Appeals ("BSA"), and we request that you

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> exercise that authority subject to the Parties agreement to appropriate conditions, including a limit on the number of events that may be held prior to a determination of the Church's application for such discretionary approval.

The Catering Is An Accessory Use To The Church

Section 12-10 of the Zoning Resolution states that the following three criteria must be met for a use to be accessory to the principal use to which it is related: (i) it must be conducted on the same zoning lot as the principal use, (ii) it must be clearly incidental to, and customarily found in connection with, the principal use and (iii) it must be substantially for the benefit or convenience of the owners, occupants, employees, customers or visitors of the principal use. The use of the Building for catered events

The Catering Is Incidental To The Church Α.

The fact that the catering activity is incidental to the Church is best illustrated by calculations of what the Church and the Rose Group anticipate would be a typical month in which both catered events and Church activities are held in the Building (See Section 6 of the Memorandum, dated May 7, 2007, prepared by the Church for the DOB -Attachment 2). The Memorandum shows that within a few years there would be approximately 451 hours in which the Building would be open for Church activities but only 58 hours of catered events, a mere 13% of the hours that the Building would be open and therefore clearly incidental to the principal use. Moreover, during a majority of the 58 hours of catered events, at least some other parts of the Building would be open for Church activities.

It Is Customary For Churches, Synagogues And В. Not For Profit Entities To Hold Catered Events For People Who Are Not Members Of Those Entities

All would agree that it is customary for churches and synagogues to hold events for their members. What is at issue here is that the large majority of events that will be held in the

The first criterion is obviously met because the Church and catered events occur in the same building. Consequently, this criterion is not further discussed.

Church will be for nonmembers.² There are two reasons why it is likely that there will be fewer events in the Building for the Church's members than might be typical for other churches and synagogues. The first reason is that although the Church has one of the City's larger sanctuaries, at present the Church has a much smaller congregation than it has had in the past and smaller than most of the City's churches and synagogues. While 1,200-1,500 people used to attend Church services, the current congregation is less than Since the Rose Group commenced renovations of the Building, however, attendance at Church services has grown, and it is expected to continue to grow as renovations near completion.

The second reason is that certain types of events and ceremonies which are customary in other religions are not typically celebrated in the same manner by Christian Scientists. For example, because Christian Scientist congregations are not led by a clergyman, couples are typically married by a minister at another church and have their reception at the other church. Also, Christian Scientists have no coming-of-age celebration similar to a bar or bat mitzvah or confirmation.

Letters from two caterers (Attachment 3) show that many synagogues with a congregation size similar to that of the Church in its heyday have 3 to 4 events per week. If the size of the Church's congregation had not fallen, in significant part because of the disrepair of the Building, and if its religious teachings and practices did not result in fewer celebrations, the Building would likely hold a similar number of catered events for members. It would be unfair if, because of the Church's particular religious teachings and practices and a decline in the size of its congregation, the Church were not permitted to hold catered events for nonmembers the way that other houses of worship hold events for both members and nonmembers in order to pay for their capital repairs and expenses.

Moreover, it has become customary, at least in Manhattan, for houses of worship to be used for catered events for people who are not members of that institution. Evidence of the practice of houses of worship seeking to cover their expenses by hosting catered events for outsiders is found in a multitude of websites, magazines and other advertising media in which they are marketed to the general public as venues for catered events. See,

Some of the catered events will be for Church members and/or Church activities. Under the terms of the Lease, the Rose Group is obligated to cater (at cost) up to twenty (20) Church events per year plus an unlimited number of additional events for the Church and its members at a 10% discount. It is anticipated that the Church will initially avail itself of this provision only several times a year for local and national Church meetings and lectures of up to 500 attendees (in the past such meetings had up to 2,000 attendees) and that in the future years there will be many more such meetings and lectures as well as teenage/young

for example, <u>Attachment 4</u> and the websites listed thereon, including, in particular, the websites for:

- Saint Bartholomew's Church, which states that "St. Bart's is available for movie and commercial filming and cast/crew holding and catering, as well as corporate events, fashion shows, rehearsal dinners, cocktail parties, and dances, among other events";
- The Riverside Church, which currently announces that the church is hosting its "Annual Wedding Open House" on January 19, 2008 to provide an opportunity to visit the church and meet the in-house caterer and wedding ceremony consultant;
- All Souls Church, which states that many spaces in the church are available to rent for birthday parties, weddings and corporate events to "help cover operating costs during times when normal church activities are not taking place."

While one can not determine the percentages of weddings (and other events) that are held at houses of worship for people who are not members, these websites demonstrate that houses of worship are actively pursuing events for nonmembers. A 1992 article from The New York Times (Attachment 5) shows that the current practice of churches and synagogues renting out spaces for special events to nonmembers as a revenue source has been prevalent for at least 15 years. The article reports on the aggressive marketing campaign undertaken by the Unitarian Universalist Church, at Central Park West and West 76th Street, which paid off by having rentals cover 85% of the church's operating budget. Likewise, the Church of Saint Ignatius Loyola, at Park Avenue and East 83rd Street, had renovated its hall, adding a stage, kitchen, sound system and 20 phone lines for phoneathons so that, in the words of then-pastor Rev. Walter Modrys, the hall could be used "as a revenue raiser as well as a community resource."

In addition to houses of worship advertising to hold events for nonmembers, other types of not-for-profit institutions similarly advertise to hold events for nonmembers. For example, New York Magazine's website (http://nymag.com/weddings/lists/locations) has advertisements from the Council on Foreign Relations/Harold Pratt House (Park Avenue and East 68th Street); Americas Society (also Park Avenue and East 68th Street), Angel Onensanz Foundation for the Arts, whose advertisement states the building is "open to anyone who wants to throw a party"; twelve museums, and many of the City's most

The Americas Society's advertisement states there is a \$5,150 fee and notes, interestingly, that \$2,800 is tax deductible.

famous institutions, including the United Nations, Grand Central Terminal, the Central Park Zoo, Lincoln Center, the New York City Public Library and Columbia University.

The availability of not-for-profit venues for catered events shows that is has become customary for these entities to allow their spaces to be rented to outsiders so that income can be generated for their upkeep.

C. The Catering Will Substantially Benefit
 The Principal User Of The Building –
 The Church And Its Congregation.

As mentioned above, the size of the Church's congregation has fallen significantly over the last several decades. A significant contributing factor to this decline has been the growing state of disrepair of the Building and the prohibitive costs of required renovations and repairs, which the members of the congregation would have to bear.

Under the terms of the Lease, the Rose Group is obligated to undertake extensive capital renovations of the Building, including replacing the roof; repairing, replacing and bringing up to code the Building's electrical, mechanical and plumbing systems; and providing handicapped access to the Building. In reliance upon the Pre-Consideration, the Rose Group had spent \$5 million (\$4 million in hard costs) by the end of February 2007, at which time the residents of 570 and 580 Park Avenue made it clear that they would object to having any catering activities in the Church. The cost of such renovations and repairs has now reached \$7 million in hard costs and is expected to exceed \$8 million when completed⁴.

The Rose Group is also obligated to maintain the Building throughout the 20-year term of the Lease. In addition, the Rose Group is required under the Lease to pay annual and percentage rent which will be an important source of operating revenues for Church activities. Without the capital and operating contributions of the Rose Group, the Church would have likely been forced to severely reduce or even cease the primary use of the Building as a church. Consequently, the catering activities substantially benefit the Church and its growing congregation.

The Church does not believe that catered events in the Building would change the character of the area. This is so because in a 10-block stretch of Park Avenue (from East

Only approximately \$700,000 of this amount will be for catering use, such as the installation of a kitchen, and not for work needed to repair and bring the Building to Code.

61st Street to East 70th Street), which is in the immediate vicinity and in the same residential zoning district as the Church, there are at least the following ten buildings that hold catered events:⁵

- The Beekman 575 Park Avenue directly south of the Building. It has a C of O allowing a "hotel restaurant (for tenants)", but instead has a restaurant open to the general public as well as a separate facility for catered events.
- <u>The Central Presbyterian Church</u> 593 Park Avenue approximately 20 feet north of the Building and on the same block as the Building this Church holds events for nonmembers.
- The Colony Club 564 Park Avenue one block south of the Building.
- The Regency Hotel 540 Park Avenue two blocks south of the Building.
- The Mayfair Hotel 610 Park Avenue one block north of the Building.
- The Armory Park Avenue and East 66th Street.
- Council on Foreign Relations Park Avenue and East 68th Street.
- Americas Club Park Avenue and East 68th Street.
- <u>Union Club</u> Park Avenue and East 69th Street.
- The Asia Society Park Avenue and East 70th Street.

Nevertheless, by approximately early March, 2007, residents of 570 and 580 Park Avenue made it clear to the Parties that they were opposed to any catered events being held in the Building. At that time major renovations were already fully underway restrooms and the Building's HVAC system had been removed, the sanctuary was covered with scaffolding and the Building was generally uninhabitable. The Rose Group was very reluctant to spend more money to complete the renovations when there was doubt that it would be able to recoup its expenditures by continuing to hold catered events in the Building. Consequently, the Parties agreed to amend the Lease to provide that if events could not be held in the Building, and the Parties could not agree on another

See Attachment 6 for a map of the area with buildings that have catered events depicted in red. NY 238544137v3 10/10/2007 100393.010100

arrangement, the Church would sell the Building and the Rose Group would participate in the proceeds.

Even If The City Were To Determine That
Catering Is Not An Accessory
Use To The Church, The City Should Allow
The Activity To Continue While The Church
Seeks Discretionary Relief To Permit Catering
To Be A Primary Use In The Building

Regardless of whether the catering activity constitutes an accessory use under the Zoning Resolution, as we believe it does, the Courts have held that the City has the authority to allow the Building to continue to be used for catered events while the Church seeks a discretionary approval in the form of a special permit under Section 74-711 of the Zoning Resolution or a variance under Section 72-21 (the "Discretionary Approval"). In Gaynor v. Rockefeller, for example, the Court of Appeals held that it "is the settled policy of the courts not to review the exercise of discretion by public officials in the enforcement of State statutes, in the absence of a clear violation of some constitutional mandate (15 N.Y.2d 120, 131 (1965)).

Two later zoning-related cases relied on this principle. In one, the Appellate Division approved the City's right to allow a heliport operator to continue to operate while it sought a special permit from CPC, despite "considerable delay in the operator's prosecution of its application for the permit", since the commissioner had "broad executive discretion" to allow the heliport to continue operations while the application for the special permit went forward (Rivergate Co. v. Board of Standards and Appeals, 144 A.D.2d 266 (1st Dept 1988)).

And in the other, the Court of Appeals affirmed the dismissal by the Appellate Division of an Article 78 proceeding to compel the Mayor, the Police Commissioner and the Commissioner of Licenses to take action against licensed and unlicensed coffee-houses in Greenwich Village that were allegedly operating in open defiance of the law because there was no proper basis for justifying an invasion of the executive prerogative (Perazzo v. Lindsay, 23 N.Y.2d 764 (1968), affirming 30 A.D.2d 179 (1st Dept.)). We request that the City similarly exercise its discretion here and allow the Church to continue to hold catered events in the Building during the period in which an application for the Discretionary Approval is prosecuted (the "Interim Period").

In deciding whether to exercise discretion and allow catered events to be held in the Interim Period, we respectfully request that you consider the following:

- 1. The Parties have relied in good faith on the Manhattan Borough Commissioners' Pre-Consideration, as well as on follow-up conversations and meetings with other senior DOB officials. During these conversations, DOB's consistent position has been that catered events held at the Building for outsiders would be permissible as an accessory use to the Church and the only question was determining an appropriate number of such events that could be held.
- 2. As stated above, in reliance upon DOB's position, the Rose Group had performed approximately \$5 million of capital repairs and renovations to the Building before learning that the 570 and 580 Park Avenue residents wanted no events to be held in the Building; and to date has spent approximately \$7 million on such work.
- 3. Reservations have been accepted for numerous events to be held in the Building as detailed in <u>Attachment 7</u>. If these events were cancelled, many of them would be unable to find another location and would be unable to hold their event.
- 4. The success of catering at the Church will depend heavily on word of mouth and recommendations and the Parties have already invested significant capital and effort in building such good will. Therefore, if events that had been booked had to be cancelled, or if the Parties were prohibited from booking new events during the Interim Period, even if the Discretionary Approval were eventually granted, the ability to continue to have these events in the Building would likely be irreparably damaged.
- 5. The Parties will agree to limit the number of events that could be held in the Interim Period.
- 6. The Parties will obligate themselves to observe quality of life measures to minimize the affects of the events on people living in the area, including traffic, light and noise controls. With respect to noise control we note that the Church has retained an acoustical consultant who wanted to take sound measurements from several apartments in the buildings near the Church. Yesterday, we received the Attachment 8 letter from Phyllis Weisberg, attorney for those buildings, rejecting the Church's request and stating that "the time for any good faith requests for entry to perform acoustical tests has long since passed."

Case 1:07-cv-10962-DAB

The Church will agree to expedite those aspects of the Church's application for Discretionary Relief that are within its control.

If you are inclined to exercise the City's discretion and allow events during the Interim Period, we suggest that the Parties discuss the imposition of specific conditions and limitations (the "Conditions") that will attend items 4, 5 and 6 above with a person(s) that you designate.

We believe that the foregoing shows that catering activity in the Building meets the accessory use definition in Section 12-10 and, alternatively, that the City has the discretion, and should here exercise such discretion, to permit catering activity in the Building during the Interim Period, subject to the imposition of the Conditions. If you have any questions or require additional information, please contact me. We appreciate your consideration of this critical determination as it is essential to the survival of the Church.

Very truly yours

JAS/rd

cc: David Karnovsky, Esq. Phyllis Arnold, Esq. Elizabeth Weinstein R. Fulton Macdonald Thomas Draper, Esq. Joyce Horman Dora Redman Louis Rose Barry Mandel, Esq. Brenda Levin George Arzt



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Third Church of Christ, Scientist, of New York City

583 PARK AVENUE NEW YORK, NY 10021-7363 (212) 838-1870 E-Mail Third ChurchOffice@Juno.com

June 2, 2006

To Whom It May Concern:

"For limited periods when the church building is not being utilized for our congregation, we have provided for various catered events which will also contribute to the church's ability to sustain itself. These functions will be operated by a highly qualified, fully insured, professional caterer who will be under contract with the Church. These ancillary functions are necessary because they will not only ensure our building will be upgraded and rehabilitated but will also allow us to be exposed to and reach out to a larger community. The functions will be restricted by the contract with the Church and will make certain that 583 Park Avenue continues to serve as our Church in New York City well into the future."

Respectfully submitted,

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Additional Information

	Number 583	i - 589 Park Avenue
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	I Block 12ng	rch of Christ Scientist

Respectfully request pre consideration before filing a professional certification application that a proposed accessory social half, ballroom, and catering within the existing church is an accessory use to the existing building.

The building is an existing two story and cellar structure, located in a landmark district, and constructed in 1921 under application NB 390/1921. The lot is located in R-10 Park Improvement (PI) zoning district.

The existing plans from 1922 indicate the first floor as the main auditorium and church, and lower level as Sunday school room, Since the building was constructed in 1921, it does not have a certificate of occupancy.

It is proposed to continue the use as a church , and add an accessory use of social half, ballroom and catering at first floor and cellar, for the periods that the hall is not being used as a church. The accessory ballroom and catering meets the accessory use definition in Zoning Resolution 12-10 in that they are located in the same zoning lot as the principal use. They will remain under the same ownership of the Third Church of Christ Scientist. The use is clearly incidental and customarily found in connection with the principal use, as a catering and ballroom is substantially for the benefit or convenience of the owners, occupants, employees, customers or visitors of the principal use. The use, therefore remains the same use group 4 church and accessory uses.

The occupancy group will also remain as F occupancy as a place of assembly and will have F-1b and F-4 occupancy. Under the old code of 1938, the occupancy of the building remains as a public building.

Based on above, there is no change in use and occupancy of the building. The work should not require a new certificate of occupancy. The building will be upgraded for ADA and handicapped access (LL 58/87), and also for exits, and fire protection equipment. The work will be filed as ALT-2 directive 14 applications. A place of

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583 PARK AVENUE NEW YORK, NY 10021-7363 (212) 838-1870 E-Mail Third ChurchOffice@Juno.com

MEMORANDUM

Date: May 7, 2007

Church Activities, Past and Expected Church Use of Our Building, 583 Park Re:

1. Perspective

Third Church of Christ, Scientist began in the 1880's as a group of dedicated students of Christian Science, which by 1895 applied for a charter and was registered under the laws of the State of New York.

By 1905, the members had purchased an existing building, formerly the Harlem Presbyterian Church, able to seat 800 people, as membership grew substantially.

By 1918 Third Church members had concluded that it could best serve the growing nature of New York City by relocating to the southern portion of its literature distribution territory. The Church first opened a Reading Room at 680 Madison (61st/62nd and Madison) and then in 1920 purchased the property at 583 Park. Engaging the architects Delano and Aldrich, the members funded and built a classic Georgian-Colonial building, simple while elegant, both in interior and exterior, with a seating capacity of 1500 ii.

First Sunday services were held at 583 Park in December 1923.

By the middle of the 20th Century, Third Church evidenced the following dynamic activity:

- Two Sunday Services, mornings and afternoons, with attendance sometimes at the 1,500 seating
- Wednesday Testimony Meeting in the evening with attendance in the 1,000 to 1,400 levels. Note: Some other NYC Christian Science (C.S.) Churches had two Meetings: Noon and Evening, to handle Wednesday Testimony demand.
- Thanksgiving Services similarly packed with attendance.
- Folding chairs added in the aisles and in the Sunday School basement space would expand seating to close to 2,000 attendees.
- Spillover attendance chauffeured in to other Christian Science churches when seating was full.
- A half-dozen or more Christian Science Lectures each year that would result in lines of people outside the church building and around the corner from Park to 63rd waiting to be ushered in.
- Significant Committee Meetings held most days of each week: Ushers, Sunday School, Reading Room, Property, Music, Finance, Care, Reception, Cloak Room, Literature Sales Room, Literature Distribution (which alone had dozens of members involved in sorting, organizing, and distributing free literature to dozens of locations in the immediate neighborhood and Greater New York City area), and other committees.

- On average four Corporate Meetings for the full membership in the main auditorium each year that often ran well into the evening to complete (10 - 11 PM).
- Trustee Meetings at least once each month (up to 10 11 PM).
- Special workshop meetings, frequently running two or more days and evenings with emphasis on the Bible and spiritual healing topics.

In addition, the Christian Science Movement concurrently stimulated and sponsorediv:

- Youth Forum activities for late teens and young adult singles emphasizing wholesome social as well as church related activities (many revolving around the Christian Science Monitor). Socials could run past midnight.
- Some adult socials (such as a dance) that could run past midnight.
- Encouragement of use of church auditoriums as a place for quiet prayer, reading of Christian Science literature made available on tables in the Foyer and elsewhere, and informal Q&A between visitors and active members.

2. Third Church Renewal

The effort to structure the church and its building, so that it can provide sufficient economic selfsufficiency to restore 583 Park to quality and full-functioning status, includes with it an expectancy of renewed growth of membership and attendance. Just within the past year, with the beginning of renewal, Third Church has added more members than in any previous year within the past fifteen.

While the direction of its Founder, Mary Baker Eddy, is not to focus on or publish membership numbers, it can be reasonably assumed that Third Church at 583 Park Avenue was built for and can support church activity well exceeding 1,000 in attendance.

In addition, the needs of New York City and of contemporary lifestyles encourage a less formal and more open outreach process to serve the community such as making the church available specific evenings for such as Prayer Time at Third Church, NY, with appropriate reading material, soft music accompaniment, and some access to "Class Taught" Christian Scientists to answer questions and provide a level of immediate ministry. Thus the Church could, when ready^{vi}, open its doors to the community from 9 PM to Midnight on Wednesdays and Sundays -- as a prayerful retreat in the middle of Manhattan.

Further, the inclusion of a working kitchen element of a working kitchen e opens up for the members the opportunity to extend and expand meetings (inclusion of lunch or dinner in support of long study and discussion sessions) and makes church activities more convenient and efficient (not having to break for 1.5-2 hours while participants scatter across the neighborhood seeking meal

Changes and improvements to the building provide the Church with greater flexibility in configuring space and conducting meetings tailored to the needs and convenience of its congregation and the range of activities hosted by the Church. This new building flexibility includes:

- Removal of fixed, tightly-spaced pews
- Availability of stackable chairs that can be positioned in rows, semi-circles, study group circles, or however best serves the function needs
- Digital-controls that can set thematic light framing, tailored to a specific church meeting or event

- Substantially strengthened and more effective elevator system, especially desirable for attendees in wheel chairs or of elder age
- More bathrooms modernized and now ADA-compliant, though in restorative quality and design
- o Planned replacement of the worn physical sign on Park Avenue by a digitally-controlled sign that facilitates updating of church activities to passers-by and the community, designed with highest

Finally, the Church has wanted to give back to the community even more and to become clearly integrated with the neighborhood; consideration is being given, for example, to being available for Open House tours (www.OpenHouseNY.org) and/or also to offering two or more specially prepared free organ

3. Church Standards Affecting the Community

Members typically join Third Church after experiencing spiritual healing. As their understanding of Christian Science grows, they choose to abstain from drugs and other material dependencies. Often they attend services, use the Reading Room, study the Bible and the writings of Mary Baker Eddy, Founder and Pastor Emeritus, for months or even years before they are ready to commit to the mission of Christian Science through church membership. Attendance is often much larger than membership, especially evident at Christian Science Lectures and such popular services as Thanksgiving.

Church services, Lectures, the Reading Rooms and many other outreach activities are open to "all honest seekers of Truth viii "

Third Church historically has been known as an institution and body of members holding high standards, and sensitive to neighbors, the community, and the City. Christian Scientists believe in the Golden Rule, and just as they would not want impositions placed on their practice of Christian Science, they do not impose restrictions or Christian Science rules on others.

Concurrently, however, the Church strives to be sensitive to its neighbors and to any impact the Church or anyone associated with it might have on the community. Members abstain from alcohol and smoking and urge others to also, but seek only to impose standards reached by community consensus. These standards currently include the ban on smoking in public places, laws against disorderly conduct, driving while intoxicated, noise pollution, and illegal parking.

Third Church chose to enter into an agreement with the Rose Group, skilled caterers, because it believes they share the Church's appreciation of high standards. The following steps have been taken or are being taken to cushion any material impact that expanded use of the Church and its building might create:

- Refrigeration of garbage within the sub-basement of the Church building. Reactivation of the "Sidewalk Lift" (once used to transport coal into the building) to move trash up to 63rd Street during authorized garbage removal periods only when authorized trash removal vehicles arrive.
- o Master-system digital control of all sound and light systems within 583 Park so that individual participants cannot project sound or light above or beyond pre-set limits, in keeping with established standards and rules.
- Employment of a professional Sound Study by Third Church to measure acoustic and decibel level impacts inside and outside its building and, especially, what might be heard or seen by neighboring buildings. The Church ordered proposals from three qualified NYC sound study firms and has selected one for this important work; all reasonable steps from study recommendations will be taken.

- Use of upwards of a half-dozen ushers to speed passenger drop-off in front of the Church building. Employment of Valet Parking for many events as well as arrangements with nearby parking garages to handle private vehicles.
- o Planned use of off-duty policemen from the nearby Precinct to control traffic on Park Avenue and 63rd Street, to mitigate illegal parking, double-parking, or other hindrances. Enforcement of the "no parking zone" in front of 583 Park.
- 4. Church Activities Expected (I) Within a Few Years Following Restoration and Restoral, and also (II) When Third Church Approximates its Earlier Attendance Levels

For most of its existence and up to just four years ago, Third Church sponsored and held two Sunday Services. With renewal -- stimulated by physical restoration of its decaying 85-year old building coupled with sustained increases in income permitting a growth agenda once again, the Church expects to bring back an array of activities and services that were prevailing not long ago and/or have been considered, to reflect a more contemporary set of church-going needs.

The following table reflects the activities of the Church and expected use of hours, drawing on its rich and dynamic history as well as present experience of other Christian Science churches with dynamic, community-serving programs.

5. Expected Weekly and Monthly Church Activities

		At Full Activity ¹	Within a Few Years ²
Activity	General Hours of Use	Comments	Comments
Sunday Church Services	9:30-1 PM, 6-9:30 PM	Two/week; up to 1,500 attendees	Two/week; up to 200 attendees
Sunday School	10 – 1 PM	Located in basement. 80- 100 children and adult staff	Located in basement, 25-30 children and adult staff
Wednesday Testimony Meetings	11-1:30 PM, 6-9:30 PM	Two/week ix; often with 1,000 or more attendees	Two/week; often with 100 - 150 or more attendees
Thanksgiving Service	9:30-1 PM	Popular service on Thanksgiving Day, up to 1,500 attendees.	Popular service on Thanksgiving Day, up to 500 attendees,
Christian Science Lectures	11-2 PM for Noontime,6-10:30 PM Evening	About six/year; up to 2,000 attendees	About four/year; up to 800 attendees
C.S. Association Meetings ^x	7 AM – 8 PM, Saturdays prep days before, after	About seven/year; up to 800 members each.	About four/year; up to 600 members each.
C.S. Class Instruction ^{xi}	7:30 AM – 7 PM, Mon- Fri for two weeks	About five/yearxii; up to 30 students + Teacher	About four/year; up to 30 students + Teacher
Branch Committee Meetings	AM, PM, Evenings, upwards of three/day.	At minimum several times per week year-round; 5-50 members per meeting	At minimum several times per week year-round; 5-20 members per meeting
Third Church Trustee Meetings	Evenings 5:30 – 11 PM	Up to two/month, 6 members	Up to two/month, 6 members

¹Based on Church attendance regaining levels of the 1940's and 1950's

²Based on expected attendance and Church activity within three-five years (2010-2012).

		At Full Activity	Within a Few Years
<u>Activity</u>	General Hours of Use	Comments	Comments
Corporate Meetings of Membership	Full day Saturday in Ja May, Sept, other usuall in evenings, up to 11 P	y five/vear: full Membership	Minimum of three, to five/year; full Membership expected.
Readers Rehearsals	Generally: Wed, 5-6 PM Fri, 7-8:PM, Sun 9-10	M, Usually at least three/week some Readers in church many hours, many days; have their own suites	
Soloist Rehearsals	Sat or early Sun AM	Generally one, Sunday prep	Generally one, Sunday prep
Organist Rehearsals	Wed, Sun hours before services start	Generally two/week, though more necessary for special meetings, Lectures, other	h Generally two/week, though more necessary for special meetings, Lectures, other
Piano Rehearsals	2-3 hours each week, usually late PM Thurs/Fi	For the Sunday School	For the Sunday School
Clerk/Treasurer/Building Mgmt.	Six-seven days/week	Physically on 4 th Floor, all over the building during day	Physically on 4th Floor, all over the building during day
Superintendent Staff focused on Church activities and need	In parallel with all s Church meetings, services, events, before and after, six-seven days/week	Housed in Superintendent Office but all over the building during day and evenings	Housed in Superintendent Office but all over the building during day and evenings
Coordinated support to 3 rd Church Reading Room now or 62 nd and also Jointly- Maintained Reading Room now on Church Street in area of City Hall	special committee work	Reading Rooms are located elsewhere but coordination is from 583 Park	Reading Rooms are located elsewhere but coordination is from 583 Park
Coordinated support for Spanish-speaking Services, Lectures, and radio lectures for the Tri-State area	Weekly planning, coordi- nation, staffing as well as financial support	Spanish speaking services are held at 9 th Church but run from 3rd	Spanish speaking services are held at 9 th Church but run from 3rd
Tri-State C.S. Committee Meetings	Either Saturdays or Evenings, up to 11 PM	One-two per month; 5-50 per	One-two per month; 5-20 per
Coordinated support for Tri- State advertising that spans several institutions and activities	Weekly planning, coordination, and commitment of other resources to specific missions	Generally about a half dozen C.S. supporting institutions look to 3 rd	Generally about a half dozen C.S. supporting institutions look to 3 rd
Bookmobile coordination and prep for the Tri-State area	Generally once a week involving many hours; up to 12 people involved.	In support of special events, some outdoors (NYC street fairs, etc)	In support of special events, some outdoors (NYC street fairs, etc)
Periodic Special Meetings for the Tri-State area that often include senior representatives from The Mother Church (TMC)	Can cover two-four days each; meetings generally in the evenings or on Saturdays	TMC: The First Church of Christ, Scientist, in Boston, MA; C.S. Headquarters 3-4 per year	TMC: The First Church of Christ, Scientist, in Boston, MA; C.S. Headquarters 1-2 per year
Literature Distribution prep and coordination for Third Church area	many nours: daytime,	people-demanding work. Up	Can be intense, time- and people-demanding work. Up to 20 people involved
Bible-centered, encouraged by	Sometimes two-three days; can be all day Sat or several evenings.	Attendance from a couple dozen to many hundreds,	Attendance from a couple dozen to hundreds,

		At Full Activity	Within a Few Years
Ancillary Activity	General Hours of Use	Comments	Comments
Youth Forum activities (see: www.IMCYouth.com), quasi-social	From a couple to many hours, centered generally on young adult singles. Some quite deep metaphysically; a few 9 PM - Past Midnight.	Can concentrate on The Christian Science Monitor of Spiritual Activist Summits; some events merely social, such as a dance; about ten active events/year.	Can concentrate on The Christian Science Monitor or Spiritual Activist Summits; some events merely social, such as a dance; two-three/year.
Operation of an active, information-current website for Third Church to connect members, attendees, guests, the young, all interested. (re: http://www.thirdchurchny.com/plan)	Several hours per day six days per week to maintain and enrich an interactive website that is relevant.	Headquartered in 583 Park Avenue, communicating locally and as far as the Internet spans.	Headquartered in 583 Park Avenue, communicating locally and as far as the Internet spans.
"Prayer Time at Third Church xii","	Two evenings per week keeping Church open to the public for quiet prayer, study, Q&A with Class Taught Christian Scientists;9 PM-Midnight	Providing the City and the immediate community a safe prayer-focus haven. Soft music accompaniment xiv.	Providing the City and the immediate community a safe prayer-focus haven. Soft music accompaniment.
Adult socials ^{xv}	On a Friday or Saturday evening; 9 PM – Past Midnight.	Dance, dinner event, or centered on a serious subject. 3-4/year	Dance, dinner event, or centered on a serious subject 1-2/year
Weddings and Memorial Services ^{xvi}	As needed. Planning, coordinating, overseeing. Weddings can run late.	As needed; at least a dozen per year. Memorial Services handled by First Reader. Weddings require an outside Minister.	As needed; at least a dozen per year. Memorial Services handled by First Reader. Weddings require an outside Minister.

Expected Average Hourly Use of Church Building 6.

		At Full Activity ³	Within a Few Years ⁴
Activity	Timing of Use	Average Hours in Use/ Month ^{xvii}	Average Hours in Use/ Month
Sunday Church Services	AM, PM	7/week = (calculated into Totals)	7/week = (calculated into Totals)
Sunday School (basement space)	AM to about 1 PM	3/week = (within same hours as church)	3/week = (within same hours as church)
Wednesday Testimony Meet.	Noon and eve periods	6/week = (totals by month)	6/week = (totals by month)
Thanksgiving Service	AM to about 1 PM	Thanksgiving Day only	Thanksgiving Day only
C.S. Association No. 11. Williams	Eve period during week Noon period on a Sat	Lecture Day + planning meeting, at least ½ day every two months	Lecture Day + planning meeting, almost ½ day every two months
C.S. Association Meetings ^{xviii}	All day on a Saturday	10-12 hours for event, 2-3 hours day before, after. About 7 Saturdays during the year	10-12 hours for event, 2-3 hours day before, after. About 5-6 Saturdays during the year

³Based on Church attendance regaining levels of the 1940's and 1950's

⁴Based on expected attendance and Church activity within three-five years (2010-2012).

		At Full Activity	Within a Few Years
Activity	Timing of Use	Average Hours in Use/ Month	Average Hours in Use/ Month
C.S. Class Instruction xix	Generally Summer months	9-10 hours for two weeks straight. Space for 30 people.	
Branch Committee Meetings	Concentrated in eves, Sa Sun (outside of services)		15-20 hours/week. Space for from 5 – 15 per meeting.
Third Church Trustee Meeting	gs 6 PM - completion, can be as late as 11 PM	Including prep work, averages 20 hours per month. 4th Floor Board Room.	Including prep work, averages 20 hours per month. 4 th Floor Board Room.
Corporate Meetings of Membership	3 rd Saturday in January, May, Sept, Other Eves	Including prep, averages I hours per quarter. Main space	Including prep, averages 14 hours per quarter. Main space
Readers Rehearsals	Usually squeezed in Fri Eve Sun AM, Wed early Eve	6-11 hours/week = Readers' Suites + Platform time	6-11 hours/week = Readers' Suites + Platform time
Soloist Rehearsals	Usually squeezed in early Sun AM	2-3 hours/week =	2-3 hours/week =
Organist Rehearsals	Usually squeezed in Wed early eve, Sun AM	3-4 hours/week =	3-4 hours/week =
Piano Rehearsals	Fri eve or Sun AM, Sunday School space	1-2 hours/week =	1-2 hours/week =
Clerk/Treasurer/Building Mgmt.	Better part of seven days/wk	60-100 hours/week = 4 th Floor + "walking the church"	50-80 hours/week = 4th Floor + "walking the church"
Superintendent Staff focused on Church activities and needs	Better part of seven days/wk	70-90 hours/week = Maintenance Office + "working the church building"	70-90 hours/week = Maintenance Office + "working the church building"
Coordinated support to 3 rd Church Reading Room (RR) and also Jointly-Maintained RR	Varies by need but usually some every day	3-8 hours/week = Largely done from 4 th Floor	2-4 hours/week = Largely done from 4 th Floor
Coordinated support for Spanish-speaking Services & Lectures	Varies by time period, some months relatively quiet.	1-5 hours/week = Largely done from 4 th Floor	I-2 hours/week = Largely done from 4 th Floor
Tri-State C.S. Committee Meetings	Some activity every month, some quite demanding	1-5 hours/week = Coordination from 4 th Floor, meetings can take major space and involve many participants	1-3 hours/week = Coordination from 4 th Floor, meetings can take major space and involve many participants
Coordinated support for Tri- State advertising	Varies by time period, some months quiet.	A couple hours per week. Largely done from 4 th Floor	A couple hours per week. Largely done from 4 th Floor
Bookmobile coordination and prep for the Tri-State area	Some activity every month, some quite demanding	2-8 hours/week = Coordination from 4 th Floor, team work takes space	2-3 hours/week = Coordination from 4 th Floor, team work takes space
Periodic Special Meetings for the Tri-State area	some months relatively quiet.	Coordination from 4 th Floor. Special Meetings usually involve a lot of people and much space.	Coordination from 4 th Floor. Special Meetings usually involve a lot of people and much space.

Total Catering Activity

As needed (see above)

		At Full Activity	Within a Few Years
<u>Activity</u>	Timing of Use	Average Hours in Use/ Month	Average Hours in Use/ Month
Literature Distribution	Late PM, evenings; some Sat and Sun work	 4-8 hours/week = Involves a lot of people an much space to sort, prep. 	3-5 hours/week = d Involves a lot of people and much space to sort, prep.
Speciał Workshops	Daytime, evening and Sa prep. Workshops can be relatively intimate or hug (a couple hundred people).	from ½ day to several days	from ½ day to several days
Youth Forum activities (see: www.TMCYouth.com), quasisocial	Keyed on non-school timing so weekends are priorities as are Summer months.	2-8 hours/week by Youth task forces; much prep around school holidays/breaks. Youth workshops from 1-3 days. Socials can run past midnight.	1-3 hours/week by Youth task forces; much prep around school holidays/breaks. Youth workshops from 1-3 days. Socials can run past midnight.
Operation of an active, information-current website for Third Church http://www.thirdchurchny.com/plan	•	Maintaining a dynamic, interactive website requires a "Webmaster" 20-40 hrs/wk = Largely directed from 4 th Floor. Keys into ALL Church activities and outreach.	Maintaining a dynamic, interactive website requires a "Webmaster" 20-40 hrs/wk = Largely directed from 4 th Floor. Keys into ALL Church activities and outreach.
"Prayer Time at Third Church"	Targeting Wednesday and Sunday evenings/late.	10 hours of focused time, 6 open to public.	10 hours of focused time, 6 open to public.
Adult socials	Generally Friday or Saturday events, in the evening.	1-6 hours/week. Coordination includes Clerk's Office and adult special subcommittees. Socials can run past midnight.	1-6 hours/month. Coordination includes Clerk's Office and adult special subcommittees. Socials can run past midnight.
Weddings and Memorial Services	Memorial Services can be anytime, as requested (First Reader presides). Weddings similar to general practice (Ordained Minister).	As requested**. From a couple of hours to a couple of days/month. Requires major space (one of two major church floor spaces).	As requested*xi. From a couple of hours to a couple of days/month. Requires major space (one of two major church floor spaces).
Catering Support			
Catering for Church-Specific	Church activities, meetings, Lectures, weddings, and the like.	4-6 hours/week, once in full operational use. Most large scale.	4-6 hours/week, once in full operational use. Some small scale.
Catering for Outside Events	late; Sunday after morning Church and Sunday School services	13 hours/week for "live" events, "prep time" is behind kitchen and other workspace areas, not interfering with Church.	13 hours/week for "live" events, "prep time" is behind kitchen and other workspace areas, not interfering with Church.

with other church functions with other church functions Page 8, Proprietary document by Third Church of Christ, Scientist, of New York City, 583 Park

17-19 hours/week, some

17-19 hours/week, some

	At F	ull Activity ⁵	<u>Withi</u>	n a Few Years ⁶
TOTAL HOURS OF USE	Average Participants	Average Hours Per Month****	<u>Average</u> Participants	Average Hours Per Month *xiii
Categories of Church Use				
1) Totals for <u>Church-only</u> activities xxiv:	800 – 1,000	102 - 128 discrete ^{xxv} hours	100 – 600 ^{xxvi}	98 - 101 discrete hours
 Totals for Church activities mandating that <u>other activities are isolated</u>*xvii 	30	58 - 70 discrete ^{xxviii} hours	30	58 - 64 discrete hours
3) Totals for Church activities that can work around other schedules**:	20 - 70	280 - 340 overlap: more than one activity at the same time	12 - 25	260 - 310 overlap: more than one activity at the same time
4) Totals for Church activities that are largely "behind the scenes" xxx:	10	510 ^{xxxi} more than one activity at a time	10	447 more than one activity at a time
Totals for Catering Support				
5) Church membership primarily:	staffed by event need	22 work runs in parallel to other Church activities	staffed by event need	22 work runs in parallel to other Church activities
6) Others/outside events:	staffed by event	58 hours/month ^{xxxii}	staffed by event	58 hours/month
7) Total catering support:	defined by nature of event	80 hours/month****iii	defined by nature of event	80 hours/month
Total Church Operating Hours				
8)Expected Hours of Church Operations:		7am-Midnight*xxiv		Varies by day, 4 days: 7am-10pm, 2 days: 7am-12pm, 1 day: 9am-8pm
9) Total Church operating hours****:		514*xxvi hours/month		451**** ⁱⁱ hours/month
Other or Outside Events (category 6 above) vs. Total Church Use (category 9 above):		11%		13%

⁵ Based on Church attendance regaining levels of the 1940's and 1950's
⁶ Based on expected attendance and Church activity within three-five years (2010-2012).

Average Monthly Calendars of Use of Church Building by Hour by Day 7. (totaled and summarized into categories; color coded)

(Calendar summary follows, attached)

Each branch church has a Literature Distribution Committee that makes available Christian Science Literature where it is welcome and needed. Third Church covered the Upper East Side down to 59th Street.

From The History of Third Church of Christ, Scientist, New York City, a pamphlet published by the church in 1953 at the celebration of its complete payment of

"As part of its large Usher Committee, a transportation subcommittee stood by with cars to take visitors and members to other nearby Christian Science churches when absolutely no seating was left available.

Most of the Youth Forum and all of the socials were held outside of the Church. However, with removal of the fixed pews and a more open Church building, it is expected that Third Church could hold a number of these quasi-social events going forward.

*Those who have successfully gone through two weeks of authorized Christian Science instruction by a designated Christian Science Teacher, one who is authorized by TMC to use the initials C.S.B. following his/her name. Each student of Christian Science is allowed to be "Class Taught" once. See other references on C.S. Classes and C.S. Associations (those who have been Taught by a C.S. Teacher and meet once/year in an Association Meeting addressed by the

Current restoration is helping to prepare the Church: making bathrooms and access ADA compliant, constructing the Auditorium to be more visitor-friendly and flexible, improving lighting, clarity and precision of sound for listeners, installation of sprinkler systems and other steps to make the church building safer, improved security systems, and more.

Designed and installed by the catering-proficient Rose Group in support of church and outside meetings and events.

From the Preface to Science and Health with Key to the Scriptures by Mary Baker Eddy.

In the past, Third Church has held one Wednesday Testimony Meeting/week but would consider two to meet demand at attendance levels of its peak periods and

All day events, usually on a Saturday. Associations also have prep meetings the day before and some have follow-on meetings the day after as well. Each student of Christian Science is eligible to take Class Instruction from an authorized (by The Mother Church, Boston, MA) Teacher. Classes are not expected to be larger than 30 in size, run all day, Mon-Fri, for two weeks. At Third Church, classes, depending upon size, can be held in the Sunday School space Basement), Board Room (4th Floor) and potentially in the renewed Church Committee Room (4th Floor). Class Instruction cannot be disturbed.

**Because Class Instruction requires complete privacy, an increase of the number of Classes of two weeks each would be coordinated with the Caterer and might

include the construction of a more privately sealed-off study and meeting room, which could probably be accommodated in what is now referred to as Attic space.

All significant activities and programs of Third Church require Membership approval and those not specifically called for in The Manual of The Mother Church by Mary Baker Eddy can be added or dropped according to Membership wishes.

At appropriate times, the Church will also offer free organ concerts emphasizing more popular music though keeping with the dignity of the Church Some other Christian Science churches individually or grouped have sponsored adult socials that are almost only independent of a church building; however, the restoration and renovation of Third Church, NY, lends itself for occasional socials for its members and their guests and/or for Tri-State socials in upper-mid

Not commonly conducted in Christian Science church buildings but can be; the more flexible structure of the restored 583 Park facilitates a much wider range of events and activities than historically capable

xvii Based on 4.5 weeks/month as an average calculation

All day events, usually on a Saturday. Associations also have prep meetings the day before and some have follow-on meetings the day after as well. Each student of Christian Science is eligible to take Class Instruction from an authorized (by The Mother Church, Boston, MA) Teacher. Classes are not expected to be larger than 30 in size, run all day, Mon-Fri, for two weeks. At Third Church, classes, depending upon size, can be held in the Sunday School space (Basement), Board Room (4th Floor) and potentially in the renewed Church Committee Room (4th Floor). Class Instruction cannot be disturbed. Time needs not calculated into totals.

*** Time needs not calculated into totals.

Approximate, as this deals with a forecast, though based on substantive experience

Approximate, as this deals with a forecast, though based on substantive experience

Such as main Church Services and C.S. Lectures, can also include major workshops xxv Nothing can happen in the Church but those Church activities/Services/Meetings

C.S. Lectures are already pulling in between 400-500; Thanksgiving Service very well attended, Association Meetings today are in the many hundreds and can be higher
xxxii Such as Trustee Meetings and C.S. Class Instruction

Nothing can happen anywhere in the vicinity, such as on the 4th Floor or Basement while these activities are going on

*** The many Church Committee Meetings, Rehearsals, Literature Distribution, etc.

Church Office, Treasurer, Clerk, church-focused custodial work, Church website maintenance and updating, etc.

Clerk, Office, Custodial, Website maintenance, support that parallels Church hours

xxxx Note: many Church activities can continue behind the scenes

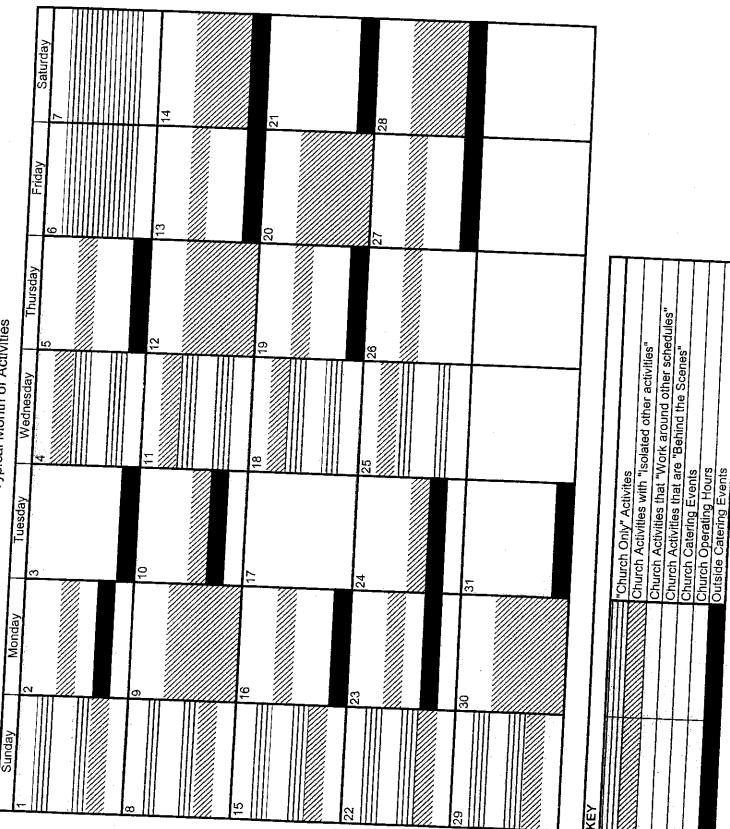
Note: many Church activities can continue behind the scenes

Hote. Harry Critical activities can continue outline the source of the 1940's, 50's and contemporary use of building to meet modern lifestyle and spiritual-searching needs
Note: 2, 3, 4 & 5 can overlap. Activities from 4 and some of 3 can occur with Activity 6

451 vs. 447, as an average of four hours/month would run past midnight to complete catered events

Wed-Sun: to Midnight, Mon, Tues, Thurs, Fri: to 10 pm except special church events. Sat: 9am-8pm, though can run longer for special church events. Using two calendar months such as April and August to provide a balanced perspective of Church activity, which varies slightly through the year.

Third Church of Christ, Scientist, of New York City Typical Month of Activities





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04/20/2007 12:30 FAX 2127872085

CATERERS OFFICE





||ewman and [eventhal

CATERERS, INC.

45 WEST BIT STREET

NEW YORK, NEW YORK 10024

212-362-9400

FAX: 212-787 2086

April 19, 2007

Third Church of Christ Scientist Att: Ms. Dora Redman, Clerk 583 Park Avenue New York, New York 10021

Dear Ms. Redman:

As you know, our company has been eatering events in houses of worship throughout New York for more than fifty years. We are the exclusive caterers to four houses of worship and provide catering services on a non-exclusive basis to approximately fifteen other houses of worship. Our arrangements with the houses of worship in which we are the exclusive caterers are pursuant to agreements with those institutions. Our clients who are planning their events enter into an agreement with us directly for the catering services to be rendered on their behalf.

With regard to your inquiry, attached is a list of houses of worship with facilities similar to those at 583 Park Avenue, New York, setting forth the congregation size, the catering capacity and the average number of events.

If you are in need of any additional information, please feel free to contact me.

Very Truly Yours,

NEWMAN AND LEVENTHAL CATERERS, INC.

Burton Leventhal, President

Sutox Leverthe

BL:l'az Enclosure 131 W. 86th St., NYC

Apr. 20 2007 12:41PM The Rose Group

NEWMAN AND LEVENTHAL CATERERS, INC.

NAME OF CONGREGATION	APPX. SIZE OF CONGREGATION	SEATED CATERING CAPACITY	AVERAGE # OF EVENTS PER WEE
Park Avenue Synagogue 50 E. 87th St., NYC	1500	500	
Park East Synagogue 163 E. 67th St., NYC	1000	500	1
Congregation Habonim 44 W. 66th St., NYC	1500	300	u
Cong. Rodeph Sholom 7 W. 83rd St., NYC	1200	400	ω
The Jewish Center	1300	250	. Ek

Apr 20 2007 12:41PM The Rose Group

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p.4

THE CRYSTAL PLAZA

Fax: 973-992-8845

Apr 19 2007 03:01pm P002/002



305 WEST NORTHFIELD ROAD • LIVINGSTON, NEW JERSEY 07039 • (973) 992-8100 • FAX (973) 992-8845

April 19, 2007

Third Church of Christ Scientist 583 Park Avenue New York, New York 10021 Attn: Ms. Dora Redman, Clerk

Dear Ms. Redman:

I am the proud third generation owner/operator of The Crystal Plaza Caterers, my family business that was established in 1917. During our ninety-one year history we have catered all types of religious milestone events in many religious and secular facilities throughout the NY/NJ Metropolitan area, in addition to our exclusive mansion in Livingston, New Jersey.

Our philosophical approach is to blend our catering services with the natural and spiritual environment of the facility we are catering in. For over forty years, we have co-existed in harmony with our residential neighbors in Livingston, and have proven that a business entity can create a mutually beneficial relationship in our neighborhood.

We currently provide catering services on a non-exclusive basis to eighteen houses of worship and numerous secular locations.

The attached is a partial list of the facilities that we render our services to.

Please feel free to equitact me for any additional information or questions.

Sincerely,

AHIND AHIND

			<i>:</i> .		
Facility	Address	Congregation Size	Seated # Greete	Rec #	Events per
Houses of Worship			Constant Guesta	Sisano	Week
Landmark on the Park	160 Central Bark Wood		-2	•	
Riverside Church	490 Riverside Drive		\$	593	
St. Bartholomew's Church	109 East 50th Street		350	600	
Church of the Redeemer	7 East 95th Street		225		·
Carnedral of St. John the Devine	1047 Amsterdam Ave.		38	265	
chillace Hall @ St. Ignacious of Loyola	980 Park Avenue		360	500	
Central Brashital	173 East 75th Street	-	400		
Park Avenue Cunana	593 Park Avenue		300		
Park Fast Synanomia	50 East 87th St.	1500	500	036	•
Central Synagonia	-ł	750 families	500	550	L C
Marble Collegiate Church	632 Lexington Ave @55th St.	1878	150	3 6	4
Congregation Habonim	1997 STORY OF THE STORY		170	200	\$
Spanish Portuguese Synagogue	8 W 70th St	3/0 families	300	400	
The Jewish Center	131 W 86th St	1000+,	400	600	2
rodeph Sholom	7 W. 83rd St.	1500			
Chair Jesiurun	270 W. 89th St.		400	600	
Sieven Wise Synagogue	30 W. 68th St.	700 T	350	500	ω
Congregation Kenilath Jeshurun	125 E, 85th St	1070	450	650	
with 500 person capacity		10,0	100	300	4
Acia Cociati Marisions, Other					
American Museum	725 Park Avenue		200		
New York Society for Ethical Culture	Central Park West At //th St		750	388	
Council on Foreign Relations	5A Fact 68th Street		200	275	
The Astor House	130 East 80th Street		175	300	
Museum of the City of New York	1220 5th Ave		156	300±	
Frick Museum	1 E. 70th St		300	500	
American Irish Historical Society	991 5th Ave.		200	300	
Arielicas pociety	680 Park Ave		130	200	
Onled Nations	First Avenue at 45th Street		140	250	
National Academy Museum	1083 Fifth Avenue at 89th St		550	1000	
ILLIES A FUOID LIDRARY	Fifth Avenue at 42nd Street		220	350	
"Wild Acquelly	1161 Amsterdam Avenue		\$60	760	
			1 000	250	

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		Van Alen Mansion	Ukrainian Institute of A	Otto Kahn Mansion	Museum House Warden	Mount Vernon Minage	James Burden Mansion	1887 Townhouse	American Federation of #	
	15 East 65th Street	2 East 79th Street	1 East 91st Street	215 East 71st Street	421 East 61st Street	7 East 91st Street	59 West 85th Street	41 East 65th Street	24 East 81st Street	
100 120	110 200	280 350	100 750	210 350	180	25	100 125	150 250		



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Attachment 4

Church Websites

St. Bartholomew's Church

109 East 50th Street

http://www.stbarts.org/rentspaceatstbarts.asp

The Riverside Church

490 Riverside Drive

http://www.theriversidechurchny.org/about/?weddings

All Souls Church

1157 Lexington Avenue

http://www.allsoulsnyc.org/contact/wedding2.htm

House of the Redeemer 7 East 95th Street

http://www.houseoftheredeemer.org/wedding.html

Madison Avenue Presbyterian Church

921 Madison Avenue

See the Guide to Wedding Policies (especially pages 4 and 6) at:

http://www.mapc.com/html/01_about/01g_about-weddings.htm

Marble Collegiate Church

1 West 29th Street

http://www.bizbash.com/newyork/content/resource/r797126.php?prdvCatId=457

New York Society for Ethical Culture

2 West 64th Street

http://www.nysec.org/sitemap/rental-facilities/

Saint James' Church

865 Madison Avenue

See page 19 of the 2006 Annual Report at

http://www.stjames.org/PDF/annualreport2007.pdf

Wallace Hall at Church of St. Ignatius of Loyola

980 Park Avenue

http://www.stignatiusloyola.org/index.php/about_us/space_rentals

New York Times December 27, 1992

Houses of Worship Widening Rentals

By CLAUDIA H. DEUTSCH

ABOUT three years ago, the Rev. Darrell Berger took a close look at the income and outgo of the Unitarian Universalist Church at 76th Street and Central Park West and the balance made him blanch. The landmarked church had deferred needed maintenance for decades, and its physical condition was getting dire. The endowment wasn't large enough to cover routine bills, let alone extraordinary repairs, and the congregation was neither rich enough nor large enough to make up the deficits.

But then Dr. Berger had a flash: If the building is the biggest drain on assets, why should it not also be the biggest contributor to them? After all, the sanctuary was used for worship services only on weekends. The church's main hall, conference rooms, gym and kitchens sat idle much of the time, too. And precedents had been set: Various organizations had rented space from the church for more than 20 years.

So Dr. Berger hired Fred Seidler to be the church's director of management and marketing. Mr. Seidler, in turn, sent letters and brochures to businesses, theater groups, members -- anyone who might be holding an event. He advertised in New York magazine, Crains New York Business and The Village Voice. He put a display ad in the Yellow Pages. He even put a sign in the large picture window, between the two front doors, saying "Rental Space," and a number to call.

"Some people in the congregation thought that was tacky," Dr. Berger recalls. "I told them, 'I'll take it down when my budget balances.' ".

Dr. Berger is unusual only in the candor with which he discusses renting space and the comfort level he feels that no tax officials will look askance at any tenants he might accept. Many other religious institutions, fearful that openness about revenues from commercial enterprises will attract unwelcome attention from Federal, state or local taxing authorities, try to keep a low profile about that side of their activities.

But times being what they are, churches and temples are scrambling mightily to close deficits that seem to get wider with every year the stubborn recession continues. And increasingly, they are doing so by marketing their space to outsiders, even those whose activities seem tangentially if at all to be related to the church's mission.

"Renting space has always been an item on a temple's operating budget, but these days everyone is trying to rent more space to more organizations," said Rhoda F. Myers, president of the National Association of Synagogue Administrators.

Mr. Seidler is more succinct. "This is the wave of the future, and churches have to recognize it," he said.

Religious institutions serving as landlords is nothing new, of course. Several churches, including Rutgers Presbyterian on West 73d Street and Trinity Churchin Lower Manhattan, own buildings they rent to nonreligious groups. The Abyssinian Baptist Church in Harlem even has its own development corporation, which has built buildings.

And most churches and temples have long let other nonprofit groups use their sanctuaries or other spaces for meetings, for nominal rentals, or even free. Nearly all rent space to 12-step programs like Alcoholics Anonymous and to nonprofit educational or music groups.

TYPICAL example: St. Peter's Lutheran Church in Citicorp Center, well known for its many jazz concerts and other arts events, also rents its living room and kitchen to AIDS groups and other nonprofits for their own functions and fundraisers. "The thrust of our rentals is to cover costs, to make sure we keep the building in operation," said Sue Dennis, St. Peters's business manager.

But lately, the line between renting to other charitable uses and to for-profit groups has blurred. Several churches and temples are renting space to Weight Watchers, a for-profit group. One Connecticut temple is letting an S.A.T.-preparation group hold classes in its space, for a rental fee.

The Stephen Wise Free Synagogue at 30 West 68th Street rents space to Gymboree, a for-profit group, to set up a children's gym on weekday afternoons. Rodeph Sholom, at 7 West 83d Street, is the site of an antique book fair each year; the temple gets rent for the space and charges admission, the dealers keep revenues from the sales. Jan Hus Presbyterian Church at 351 East 74th Street has dozens of public events each week, including theater performances and antique sales.

Even Temple Emanu-El, New York's preeminent Reform Jewish temple, which has never used its ballroom or auditorium to raise revenue, has been "informally" talking about letting members use the space for receptions, said Mark W. Weisstuch, administrative vice president.

Some institutions are even fundamentally altering their spaces to pursue renters.

Until two years ago the auxiliary chapel on the lower level of the Church of Saint Ignatius Loyola was used primarily for parish gatherings and as a shelter for the homeless. But its sheer size and distinctive gothic design gave it potential for much more.

"You didn't have to be a rocket scientist to see what an underutilized asset this was," said the Rev. Walter Modrys, the pastor.

So the church, on Park Avenue and 84th Street, renovated the hall, which now has 8,000 feet of floor space, a 30-foot-deep stage, a kitchen, sound system, even 20 phone lines, should anyone want to hold a phonathon. The space rents for \$750 to \$3,000 per event, depending on the day of the week and whether the renter is a charity or for-profit group, plus extra labor, table-rental and high-season fees.

Already, it has had an antiques show, benefit dinners and wedding receptions, while continuing to be used for parish activities and, on alternate weekends, as a shelter for the homeless. Father Modrys hopes to get perhaps \$40,000 from the hall this year, more when word gets around.

"We are just now learning how to use the hall as a revenue raiser as well as a community resource," he said.

Outside New York, others are doing the same. Temple Beth El in Hollywood, Fla., has never aggressively sought renters for space, in part because it has a lucrative stream of money coming in from a cemetery it owns. But now, with its deficit growing, it has been advertising for a school to rent space it now uses for storage as classrooms.

"Even the largest, richest, Rock of Gibraltar temples are running deficits these days," said Ralph M. Birnberg, the temple's administrator.

Because of tax fears, church and temple officials tend to speak guardedly about space rentals. In fact, Marvin Myers, executive director of the National Association of Church Business Administration in Fort Worth, Tex., says that what appears to be a trend for churches to seek rental income is not, in fact, happening at all.

"They're afraid to be deemed in competition with other businesses that sell space," he said.

Their pivate-sector clients are doing little to assuage those fears. Chase Manhattan refused to talk about a party it held at the Universalist because it feared alienating bank clients that operate for-profit rental space. Jane Swain, the Gymboree liaison with Stephen Wise, would not take calls, and a man who got on the phone would not give his name and said the company would not discuss the arrangement lest publicity place the temple in an unwelcome tax spotlight.

The fears have a legal basis. Religious institutions, like other nonprofit organizations, are tax-exempt organizations under Section 501C3 of the Internal Revenue Code. Since nonprofts do not pay taxes, their costs are lower, and they can arguably compete unfairly with private companies offering space. And even if their costs were the same, the fact that they need not pay taxes on their revenues means they can offer lower prices.

The problem first hit the spotlight in the late 1940's, when the New York University School of Law bought the C.F. Mueller Company, a macaroni company. The I.R.S., wanting to tax the profits, argued that selling macaroni was unrelated to N.Y.U.'s

educational mission and that N.Y.U. shouldn't be able to trade on its tax exemption to kill the competition. N.Y.U. disagreed, arguing that the profits from selling the macaroni should be tax-free because all the proceeds were plowed back into N.Y.U.

The tax court ruled in favor of the I.R.S., and N.Y.U. was ordered to pay taxes on the sales. Although the Court of Appeals eventually overturned the ruling, Congress had already imposed a tax on unrelated business income.

To this day, the law remains vague about when money made on activities related to a nonprofit's mission is taxable -- and, in fact, on what kind of activity is so related. Is a concert, a book fair or a prep school part of a church's mission to serve a community? Or is it a thinly disguised commercial activity?

"That's what's really confusing the charities — figuring out whether a function they have is related to their charitable activities," said Walter R. Bailey, a partner specializing in nonprofit tax matters at Rogers & Wells, a Manhattan law firm.

"Charging for space is not fatal in and of itself," added Eugene L. Vogel, a tax partner at the law firm of Rosenman & Colin, also in Manhattan. "Since a church's mission is social as well as religious, it's probably O.K. to rent to a local bridge club. But they would undoubtedly be taxed if they gave a year's lease to a restaurant."

So far, with no hard-and-fast rule, debates on tax issues continue among nonprofits of all kinds. Recent court decisions forcing television evangelists to pay taxes on many of their perks -- free housing, for example -- and on much of what they sell has made nonprofits even more nervous. When local sales and property taxes come into the picture, the waters grow even siltier.

"The regulations are so fuzzy that we worry sometimes," said the Rev. Jan Orr-Harter, the pastor at Jan Hus Presbyterian Church.

Actually, many of the fears are moot, if only because the taxing authorities show little inclination to crack down on activities at temples and churches whose basic legitimacy they do not question.

"The I.R.S. simply does not care if a local church rents a room to an aerobics class," said Richard R. Hammer, a lawyer who edits Church Law and Tax Report, a national newsletter published in Matthews, N.C.

Apparently, local tax people also offer benign neglect. "As long as rentals don't become their primary business, they have nothing to worry about," said Jon Lukomnik, an assistant commissioner in the New York City Department of Finance.

Still, worry they do. The minority of church and temple officials who will talk on the record about space rentals still tend to stress how restricted their rentals are and how little money they bring in. Temple Israel in Great Neck, L.I., has a full-time caterer and readily

holds wedding and bar mitzvah receptions for members. But Vivian Krasnov, the temple's business adminsitrator, says she draws the line at renting for anything else.

"SURE, we're running at a deficit, but renting out space to outsiders isn't the tack we want to take," she said.

The Rev. John A. Huffman Jr., senior minister of St. Andrews Presbyterian Church in Newport Beach, Calif., is adamant that the rent he is paid for concerts held in his church barely covers the costs of the events.

"In no way do we have money-making enterprises for the church," he said. "We continue to believe that God's people should support their work with their tithes."

Such proclamations are increasingly rare. Perhaps because of the continued laissez-faire attitude of the tax authorities, perhaps because of growing fiscal desperation, religious institutions slowly are becoming more open about their quests for paying renters.

The Church of Saint Ignatius Loyola, for one, is unabashedly looking for corporate functions. "We've sent brochures to caterers and schools, and we're looking for more ideas for where to send them," said Robin W. Zeamer, the church's space coordinator.

The Sisterhood of Congregation B'nai Jacob, in Woodbridge, N.Y., uses direct mail and calls to reporters to get more participants in a crafts fair it has held for several years.

"We've become more sophisticated and knowledgeable about how to do these things," said Ms. Myers, a sisterhood member. "Nothing is left to by gosh and by golly, we make sure the local paper knows."

Even the Stephen S. Wise Temple in affluent Bel Aire, Calif., which says it is not in a cash squeeze, is putting ads for its facilities in its member newsletter and is sending reminders to members planning celebrations that the temple has wonderful space.

"The number of weddings and bar mitzvahs that we do has held constant from year to year," said Norman I. Fogel, the temple's executive director. "But the parties are smaller and less elaborate these days, so they're bringing less money in."

Despite the slow-growing acceptance among religious pragmatists that space should be rented, there are built-in restraints that will probably always keep rentals at a fairly moderate level.

For some -- particularly Roman Catholic churches, which must have approval from the archdiocese for any nonchurch event -- renting space can cause more bureaucratic red tape than it is worth. For others, there is not enough space to accommodate all church-related activities and still leave room for regular outside use. Still others, especially in Manhattan, say competition from local concert halls and ballroom spaces remains too high.

"We keep getting the nonprofit groups like the 12-step programs who can't even pay the \$100 an hour we want to charge," said the Rev. Robert Davidson, pastor of West Park Presbyterian Church on Amsterdam Avenue and West 86th Street, which makes about 10 percent of its budget from rentals. "The ones that can afford to pay more can rent out Merkin Hall" -- the concert hall on West 67th near Lincoln Center.

And many potential clients -- particularly corporate ones -- think twice before holding a function in a religious building lest they inadvertently offend clients or shareholders or attendees by seeming to favor one sect over another.

"I don't even try to take clients to church spaces anymore, because the board of directors rejects it every time," said Lore Moser, a Manhattan corporate events planner.

Still, the churches and temples are unlikely to stop trying to get renters outside the nonprofit world. One look at the Universalist Church's success can show why.

The Winston Prep School for learning-disabled students just signed a 10-year lease, with option to renew for five, for classroom space in the parish hall. The Karpales raremanuscript library pays to occupy the sanctuary, which has movable pews, during the week. Wedding receptions are common. The New York Theater Workshop had a spaghetti-night fundraiser. Manhattan Grace Tabernacle uses the space. Chase Manhattan Bank even held a Teller Appreciation Night at the church in the fall.

All told, rentals -- which average \$2,500 for weekend events, \$1,000 for weekdays -- now account for more than 85 percent of the church's \$460,000 budget.

"We're still struggling," Dr. Berger said, "but at least we don't have to dip into our endowment for expenses any more."

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Rose Group Calendar of Events at 583 Park Avenue - 2007

"STATUS" KEY					
"Confirmed"	Event is confirmed with contract and deposit				
"OTC"	Contract or proposal has been sent				
"Completed"	Event has already happened				

Date		Event		Type of Event		# =		
5/19/20		Mortimer Gaghan Wedding		Reception and Luncheon		# Gu	ests	Status
6/4/200		Oscar de la Renta		Fashion Show		25	0	Completed
6/5/200		Jewish Women's Foundation		Buffet Reception		30		Completed
6/12/200		Sloan Kettering Gala		Reception and Dinner	-	200		Completed
6/24/200		Alpert Wedding		Wedding Ceremony - 1.0		342	2	Completed
6/28/200		New York Auto Dealers Association		Wedding Ceremony and Rece Reception and Dinner	ption	170	}	Completed
9/8/2007		Pokotilow Fink Wedding		Wedding Ceremony and Rece		206		Completed
9/10/200		Oscar de la Renta		Fashion Show	ption	275		Completed
9/18/200		New Yorkers for Children		Reception and Dinner		850		Completed
9/19/2007		otheby's Int. Realty Inc.		Reception and Luncheon		700		Completed
9/25/2007		ssociation of Legal Administrators		Reception and Luncheon		500	c	ompleted
9/29/2007	L	evine Schaps Wedding				190	c	ompleted
10/4/2007		he Synergos Institute		Wedding Ceremony and Recep	tion	300		ompleted
10/9/2007	U	nited Jewish Appeal		Reception and Dinner		350		ompleted
10/11/200	7 Hi	spanic Society		Reception and Dinner		275		ompleted
10/16/2007	7 Нс	ouse & Garden Magazine		Reception & Seated Dinner		300		onfirmed
10/17/2017	<u>Lih</u>	y Holt		Rec & Seated Dinner		120		onfirmed
10/18/2007		nry Street Settlement		Lunch reception		50		onfirmed
10/19/2007	Jor	nes Day Reavis & Pogue		Reception and Dinner		400		onfirmed
11/22/2007	Col	nde Nast		Reception and Dinner	T	300		onfirmed
10/23/2007	Nik	e Womens Fitness		Reception	T	225		onfirmed
10/25/2007		ward Bound		Workout and Reception		120		onfirmed
10/30/2007		n Foundation		Reception and Dinner	T	400		onfirmed
11/1/2007		Luncheon		Reception and Dinner	T	500		infirmed
11/1/2007		Hardwick Reception		Luncheon		300	_	nfirmed
11/2/2007	ICI			Reception		500		nfirmed
11/5/2007	Sund	dance Institute		Reception and Dinner		320		nfirmed
11/6/2007		e New York		Reception and Dinner		400		nfirmed
11/8/2007		al Endeavor		Reception and Dinner		400		nfirmed
1/11/2007		ner Brothers		Reception and Dinner		400		nfirmed
1/12/2007		Childhood Foundation		Reception		400		
1/13/2007	First	Republic Bank		Reception and Dinner		300		nfirmed
1/14/2007		ndra Lind Designs		Reception	_	350		firmed
1/15/2007		ess Execs for Nat'l Security	- 1	Reception		150		firmed
1/26/2007	Gardo	n House School	F	Reception and Dinner		300		firmed
1/27/2007		foliday Dinner	F	Reception	+	400		firmed
/29/2007			F	Reception and Dinner	+-	500		îrmed
2/1/2007	Doutet	Sofia/Spanish Institute	- 1-	Reception and Dinner	+-			irmed
/3/2007		50th Birthday		eception and Dinner	$\overline{}$	350		irmed
/4/2007	Danialo	a Business Resource Center		eception and Dinner		200		TC .
	MOTA	Fund Intelligence		eception and Dinner		500	Confi	
	WSTA		_Re	eception and Dinner		/	Confi	
	Fidessa			eception and Dinner			Confi	
10/2007		Stanley	Re	eception and Dinner			Confir	
	UBS		Re	ception and Dinner			Confir	
	Citigroup		Re	ception and Dinner			Confin	med
		ruyette & Woods	Re	ception and Dinner			Confin	ned
		America	Rev	ception and Dinner	5		onfire	
20/2007	LA Pipe	er	Rec	Cention and Dinner	7	50	ОТС	
			1. (6)	ception and Dinner	50	00 0	onfim	



Rose Group Calendar of Events at 583 Park Avenue - 2008

	"STATUS" KEY
"Confirmed"	Event is confirmed with contract and deposit
"OTC"	Contract or proposal has been sent

4 /4 4 /000 =	Event Name Event Type					
1/11/2008	Hennessy	Hennessy		Guest	Count	Stat
1/15/2008	Deloitte and Touche		Reception		00	OTC
1/18/2008	White and Case		Reception and Dinner	25		OTC
1/19/2008	King & Spalding	 	Reception and Dinner	40		OTC
1/24/2008	New York Rangers	 	Reception and Dinner	30		OTC
1/26/2008	Berkowitz Lee Wedding		Reception and Dinner			OTC
1/31/2008	Magazine Publishers of Americ	a	Wedding Ceremony and Reception	on 20		
2/4/2008	Oscar de la Renta		Luncheon	30		Confirm
2/5/2008	Debevoise and Plimpton		Fashion Show	400		OTC
2/23/2008	Hirschberg Bat Mitzvah		Reception and Dinner	250		Confirm
2/26/2008	American Cancer Society		Reception and Dinner	250		OTC
2/28/2008	Help USA		Reception and Dinner	350		OTC
3/6/2008	Horton Group		Reception and Dinner		`	OTC
3/8/2008	Reiss Bar Mitzvah		Reception and Dinner	400		OTC
3/10/2008	Signature Theatre Company		Reception and Dinner	400	`	TC
3/15/2008	Towart Wedding		Reception and Dinner			onfirm
3/27/2008	Asia Society		Wedding Ceremony and Reception	375		onfirm
4/7/2008	Paris Review		Dessert Reception		0	TC
4/8/2008	Horticultural Society		Reception and Dinner	300	0	TC
4/10/2008	Willkie, Farr & Gallagher		Reception and Dinner	600		onfirme
4/12/2008	Lustig Bat Mitzvah		Reception and Dinner	275	C	onfirme
4/14/2008	Occas de la Direction		Reception and Dinner	400	C	onfirme
4/15/2008	Oscar de la Renta		ashion Show	195		nfirme
	Allen Stevenson School		Reception	400	Co	nfirme
	Bard Graduate Center		Reception and Luncheon	900	Co	nfirme
	Arts Connection	F	Reception and Dinner	125	Co	nfirme
	The Dwight School		Reception and Dinner	400	ОТ	C.
	EN American Center	F	Reception and Dinner	400	ОТ	
	ountain House		uncheon	600		nfirmed
	Sacred Heart School		eception and Dinner	500	Cor	nfirmec
	evy Bat Mitzvah	B	ecoption and Dinner	450	Cor	ifirmed
	hoenix House		eception and Dinner	250	Cor	firmed
/10/2008 S	laton Green Wedding	110	eception and Dinner	300	Con	firmed
12/2008 C	AMERA		edding Ceremony and Reception	250	Con	firmed
13/2008 T	irner Broadcasting		eception and Dinner	400	Con	firmed
15/2008 Fi	nancial Communications Society		ncheon	400	OTC	iirmed
772008	mmerman Wedding	Re	ception and Dinner	500	ОТС	
19/2008 O	scar de la Renta		edding Ceremony and Recording	200	ОТС	
1/2008 CI	apin School Graduation		Snion Show	400	ОТС	
72006 G	obal Fund for Women	Gra	aduation Ceremony and Reception	400	Conf	irmed
0/2008 Ch	ina Institute	11.0	<u>ve</u> puon and Dinner	500	Conf	irmed
/2008 Ma	tt Wedding		ception and Dinner	450	ОТС	
3/2008 Ha	mmalove Neuman Woodding	We	dding Ceremony and Reception	200	OTC	
2000 IUB	S Warburg	vve	doing Ceremony and Reconting	200	OTC	
<i>J/20</i> 08 Rai	zes Wedding		eption and Luncheon	300	Confi	rmed
1/2008 Col	ien Bat Mitzvah	We	dding Ceremony and Popontias	250	OTC	
72008 Qua	d Graphics		eption and Dinner	225	ОТС	
1/2008 Bloc	om Bat Mitzvah		eption and Dinner	500	Confir	med
6/2008 Rea	Estate Board of NY	Rec	eption and Dinner		OTC	
8/2008 Bloc	m Bogan Wedding	Rece	eption and Dinner	250	Confin	med
2008 Bec	er Batmitzvah	[Wed	ding Ceremony and Reception	400	ОТС	
2008 BON	A		Puon and Dinner	225	Confir	ned
5/2008 Sulliv	an and Cromwell	Rece	ption and Dinner	225	Confirm	ned
	Gotschal	Rece	ption and Dinner	400	OTC	
	~~~~iodiai	T		400	OTC	
	Weiss		ption and Dinner otion and Dinner	500	ОТС	;

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October 9, 2007

VIA ELECTRONIC MAIL

Jay Segal, Esq. Greenberg Traurig 200 Park Avenue New York, NY 10166

583 Park Avenue

Dear Jay:

I enclose a copy of a letter that several of our clients have received from your client.

As you know, our clients believe that the use of 583 Park Avenue as a catering hall violates the law. Our clients continue actively to oppose such use. Accordingly, they will not take any steps to facilitate such use, including by permitting access to apartments for the purpose of acoustical measurements.

The suggestion for acoustical testing was first made in November, 2006 and was again raised during settlement discussions in the winter of 2007. Given the passage of time, the failure of settlement discussions, and the significant additional information obtained by our clients concerning the nature of the use (which use we believe is mischaracterized in your client's letter), it would seem that the time for any good faith requests for entry to perform acoustical tests has long since passed.

Sincerely,

Phyllis H. Weisberg

PHW:alj Encl.

## Third Church of Christ, Scientist, of New York City

583 PARK AVENUE NEW YORK, NY 10021-7363 (212) 838-1870 E-Mail: thirdchurchoffice@Juno.com

September 21, 2007

Property Manager 575 Park Avenue New York, NY 10065

Dear Property Manager,

As you are probably aware, Third Church of Christ, Scientist, has leased to a catering organization the use of its building for special events at times when the building is not being used as a church. These events may include musicians with amplified sound. We are seeking to establish appropriate limits on the level of amplification.

At the suggestion of a Board member at 580 Park Avenue, we are working with an acoustical consulting firm to measure objectively the level of sound that can be produced within our building without causing an imposition on our neighbors within their residences. The acoustical consulting firm, SIA Acoustics, would appreciate receiving access to one or two apartments in your building, so that it may measure the incremental sound within the apartment when controlled levels and types of sound are produced within our building.

Currently, the acoustical firm plans to take its measurements on Sunday, October 14, 2007 during the hours of 1:00 to 3:30 PM.

Please let us know if any of your tenant-sharcholders are willing to participate in this project by making his or her apartment available to our sound engineer. Needless to say, the best apartments for this purpose are those facing our building. Please provide us with the name and telephone number of any person who is willing to so participate.

Thank you for your consideration. Please feel free to contact our Clerk, Dora Redman, at 212-2838-1870 if you have any questions.

With appreciation,

Board of Trustees